1. A method for forming an interlayer insulating film comprising the steps of:

forming a film containing boron, carbon and H_2O on a substrate by plasma enhanced chemical vapor deposition using a source gas containing an Si-C-O-H compound, an oxidative gas and a compound containing boron; and

annealing said film, releasing carbon and H_2O contained in said film from said film, and thereby converting said film into a porous SiO_2 film containing boron.

A1

5. (Amended) A method according to claim 1, wherein said annealing is performed by an oxygen plasma.

A2

6. (Amended) A method according to claim 1, wherein a temperature of said substrate for said annealing is higher than the temperature for forming said film containing boron, carbon and OH.

7. (Amended) A method according to claim 1, wherein said Si-C-O-H compound is one selected from the group consisting of compounds designated by a general formula $Si(O)R)nH_{4-n}$, wherein R = CH_3 or C_2H_5, and n = 1 to 3.

REMARKS

A petition for a three month extension of time has today been filed as a separate paper and a copy is attached hereto.